

**FACTORS INFLUENCING STUDENTS' INTENTION TO
ENROLL IN BACHELOR OF ACCOUNTING DEGREE:
AN APPLICATION OF THEORY OF REASONED ACTION**

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ABSTRAK

Pendidikan bidang akuntansi di Malaysia sedang menghadapi dilema yaitu permintaan akuntan di negeri ini lebih besar dibanding jumlah akuntan yang bisa dihasilkan. Agar lebih menarik calon mahasiswa untuk menekuni bidang ini, faktor-faktor yang mempengaruhi minat untuk memilih jurusan harus diidentifikasi. Penelitian ini mencoba untuk mengidentifikasi faktor-faktor yang mempengaruhi tujuan mereka ketika mendaftar ke perguruan tinggi jurusan akuntansi. Teori *Reasoned Action* yang dikembangkan oleh Ajzen dan Fishbein digunakan sebagai kerangka kerja. Sebanyak 173 calon mahasiswa dari lembaga pendidikan negeri dan swasta di Penang dan Kedah digunakan sebagai sampel penelitian ini. Hasil penelitian menunjukkan bahwa keyakinan pribadi dari calon mahasiswa tentang masa depan akuntan merupakan pengaruh utama dari sikap mereka untuk memilih jurusan akuntansi. Teman dan guru juga merupakan faktor penting yang dipertimbangkan dalam pengambilan keputusan mereka.

Kata-kata kunci: Jurusan akuntansi, Teori *Reasoned Action*, dan Keputusan.

ABSTRACT

The accounting profession in Malaysia is facing a dilemma. The demand for accountants in this country is higher than the number of accountants that can be produced. In order to attract more students to this field, factors influencing their intention to choose, must be identified. This study tries to identify the factors influencing student's intention to enroll into a Bachelor of Accounting degree. The Theory of Reasoned Action developed by Ajzen and Fishbein was used as the framework. One hundred and seventy three (173) students from public and private higher learning institutions in Penang and Kedah took part in this study. The results showed that personal beliefs of the students were the main influence his

attitude to choose. Pressures from peers and lecturers were also seemed to be important factors that the student considers in making his or her decision.

Keywords: *Accounting profession, Theory of Reasoned Action, and Decision.*

INTRODUCTION

The importance of accounting function in the process of economic development and growth cannot be denied. Harvey (1995) stated that a country which has an appropriate accounting profession is more likely to achieve economic development and growth. This study tries to highlight that the accounting profession in Malaysia is facing a dilemma. There is a need to take the necessary actions to meet the future demands for accountants. The demand for accountants is higher than the number of accountants that we have. In Malaysia, a certain level of tertiary education accompanied by a few years of experiences is needed before a person is qualified to be an Accountant.

The accounting education has to be realigned to meet the demands of the commercial sector as well in confronting and the challenges of globalization. The Ministry of Education with the cooperation of the local public institutions of higher learning (IPTA) have discussed the needs of accountants in the new millennium and subsequently revised the sufficiency of the existing curriculum.

Accounting education is becoming less attractive as government is been putting more emphasis on the development of Information Technology (IT). Students are more attracted to the IT related courses because they perceived that more scholarship and places are been offered at higher learning institutions as compared to accounting. Another reason attributed to the former was the additional the jobs opportunities that is available upon completing their studies. If this scenario continues, Malaysia will be facing a serious shortage of qualified accountants in the future.

The above argument is further supported by a statement made the former Deputy Minister of Education, Malaysia, Yang Berhormat Dato' Dr Fong Chan Onn. He said that Malaysia would need about 60,000 accountants by the year 2020 (Lau, 1995). In 1999, there were about 13,100 accountants that have registered with MIA. This was an increase of increase 8% from 1998 (MIA, 2000). Looking at the trend, there is a steady increase of only 1000 accountants per year. However it is predicted that the number of accountants in year 2020 will be less than the market demand.

In order to attract more students to this field, factors influencing their intention to choose must first be identified. This study explores the question of what factors influence students' intention to enroll in a Bachelor of Accounting degree.

The objectives of this paper are:

- to investigate the relationship of one's attitude (behavioral beliefs and outcome evaluations) with his or her intention to enroll in the Bachelor of Accounting degree.
- to investigate the relationship of one's subjective norms (normative beliefs and motivation to comply) on his or her intention to enroll.
- to investigate the relationship between the external factors (race, gender, current field of study and accounting knowledge) with one's attitude and subjective norms toward the intention to enroll.

This study limits its scope to only measuring the intention and not the actual behavior of enrolling in an accounting degree.

LITERATURE REVIEW

Student Choice Behavior

College or pre-university students make a number of decisions before stepping into the next level of education. Since decision making is a major aspect of college life, individuals need to have the ability to make some wise decisions as to whatever they want do. Therefore, they need be assisted in their decision making process. A study conducted by Hossler (1984) concluded that enrollment management is viewed as a continuum. It extends from an initial desire to attend a college or university to the educational outcomes of their attendance. The knowledge of college and major field of study chosen is important to understand student's enrollment behavior so that institutions can enhance their enrollment planning activities.

Choice of College

The choice of college is a complex and multistage process. It begins with an initial desire to attend college and ended with matriculation (Bateman & Spruill, 1996). A number of college choice models have been developed to explain this phenomenon. They can be grouped according to five categories. They are Econometric Model (Jackson, 1982), Sociological Model (Sewell & Shaw), Combined Model (Hossler, Braxton & Coopersmith, 1989), Expanded Model (Litten, 1982) and Three-Phase

Model (Hossler & Gallagher,1987). However none of these models are applied in this study. This is because in this study the concern is with the students' intention to choose a major field of study. This study chooses to highlight the two general levels of college choice behavior. Paulsen (1990) classified these two as macro-level and micro level. The macro level is the study of enrollment behavior of students in groups. On the other hand, the micro level is the study of the college choice behavior of individual's students. The latter also explains whether environmental, institutional and students' characteristics will have an effect on their choices between attending college and which college to attend.

Choice of Major Field of Study

For those who are fortunate enough to go on to pursue higher education (Turner & Brown, 1999), the choice of major and a decision on which college to attend is an important link in the chain of decisions and events that build human capital. This is an immediate outcome of educational process which starts with an intention. The Statement of Accounting Education Change Commission (AECC), No. 2 and 3 indicate that the basic accounting knowledge is an important deciding factor in choosing accounting as a field of study. The difference in ethnic background may also have a significant influence on students' intention to choose their major field of study (Newell and Titus, 1996).

In other areas of management, choice made exhibited a multiple facet of factors. The study by Newell & Titus (1996), has shown that there is a declining enrollment in business majors. The marketing program was the worst affected. This is especially true in the field of marketing during the period from 1970s until early 1990s. The results of the study on marketing and non-marketing students revealed the presence of important decisional differences and similarities with respect to students' information gathering, activities, consideration sets, alternative evaluation, self perceptions, timing and stability on the decision making affect their choice. The study further concluded that not only marketing educator and faculty should identify factors that are important to prospective marketing students, but must also be able to effectively communicate to them in which field marketing has a competitive advantage.

In another study by Cebula & Lopes (1982) and Swanson and Tokar (1991), their findings revealed that monetary or financial considerations has significantly influence a student's choice of major. On the other hand, Swanson and Tokar (1991) have identified several additional factors that may significantly influence a student choice of major. Some of these factors are the situation in the job market, lack of career information, friends and family, and individual ability and performance.

Randahl (1991), has found a significant relationship between vocational interests and abilities. Bebko (1994) on the other hand has found parents and family to be an important source of information for students in deciding on their major. Prior to the above study, the work of Maple and Stage (1991) have found that parental factors to be significantly correlated with students' decision to major in mathematics or science. In another study by Turner and Bowen (1999), they have who found that gender the gaps between male and female students choice of academic major is mainly influenced by differences in preferences, labor market expectations, and gender specific effects of college experience. Finally, Hassan (2000) in his study has found that different ethnic groups have a significant difference in intention to choose the type of higher learning institution.

The time frame on decisions to major varies from an individual to another individual. Research done by Newell and Titus (1996) concluded that non-marketing students determined their majors, earlier then marketing students.

Theory of Reasoned Action (TRA)

According to Theory of Reasoned Action - TRA (Ajzen & Fishbein, 1980), the single best predictor of actual behavior is a person's intention to perform that behavior. Introduced in 1967, the theory has been refined, developed and tested. Ajzen and Fishbein viewed a person's intention to perform or not to perform a behavior as the immediate determinant of the action.

In order to determine the intention, the behavior must first be clearly defined. TRA also proposes that a person's intention to perform a behavior is a function of two basic components. These are attitude and subjective norms toward the behavior. The attitude components refer to the person's positive or negative attitude concerning the behavior. Attitude towards behavior is proposed to be a function of beliefs, which is termed as behavioral beliefs, and the evaluation of the desirability of outcomes. On the other hand, individual's subjective norms are other peoples' perception on him or her. These perceptions are important to him or her because they would form an impression as to whether he should or should not perform the behavior. Subjective norms are also a function of beliefs about the expectations of important referents, termed as normative beliefs, and their motivation to comply with the referents. These two components are not expected to contribute equally to behavioral intention.

Effects of External Variables

Ajzen and Fishbein have examined the potential effects of variables external to the theory, such as demographic characteristics, personality traits, and traditional measures of attitudes toward people or institutions. Although they do not deny that external variables of this kind may sometimes be related to behavior but from their point of view the variables can only affect behavior indirectly. That is, external variables will be related to behavior only if they are related to one or more of the variables specified by the theory.

Application of TRA

Previous studies have shown that TRA has provided an important framework in predicting and understanding social behavior. Becker and Gibson (1998) tested the theory on predicting behavioral intentions for enrolling in a bachelor degree through distance education. They have found that only attitude that has a significant effect on intention. Trower, Willis and Dorsett (1996) utilized TRA to determine what factors that influences undergraduate business students to consider a major in information system. The theory was found to be valid in the study.

Chiou (2000) also used TRA framework to investigate the relative influence of attitude toward the act of consumer choice. Subjective norms and perceived behavioral control on consumers' purchase intention were found to be significant. This is very true when consumers possess different levels of product knowledge. With a sample of US and Taiwanese participants, the results showed that purchase intention varied across consumers with different levels of product knowledge. The result is very much true of the US participants. But the moderating effect of product knowledge was less profound for the Taiwanese participants.

Theoretical Framework

TRA was used as a basis in constructing the framework. Figure 1 shows this study's theoretical framework with the intention as the dependent variable and attitude and subjective norms as the independent variables.

Hypotheses Development

As mentioned before, attitude towards behavior is proposed to be a function of beliefs, which is termed as behavioral beliefs and the evaluation of desirability. A student who believes that enrolling in a Bachelor of Accounting degree will lead to

mostly positive outcomes will hold a favorable attitude towards it and viceversa. This leads to hypothesis 1 of this study which can be stated as follows:

H I: There is a significant relationship between behavioral beliefs and outcome revaluations on attitude towards enrolling in Bachelor of Accounting degree.

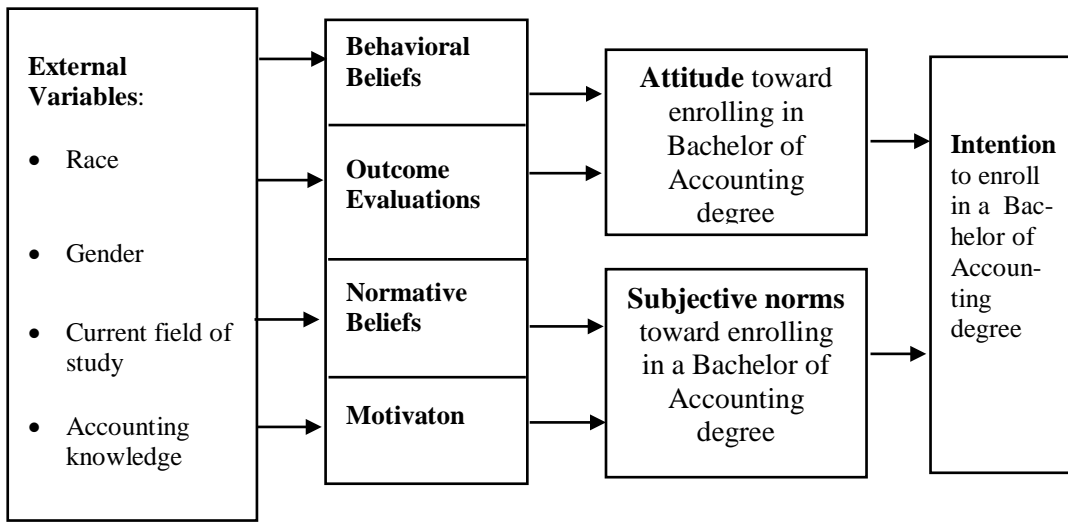


Figure 1
Theoretical Framework

Hypothesis 2 was developed based on the function of subjective norm, which are nonnative beliefs about the expectations of important referents and their motivation to comply with the referents. A student who believes that most referents with whom he or she is motivated to comply think he or she should enroll in Bachelor of Accounting degree will perceive social pressure to do so and vise versa.

H2: There is a significant relationship between normative beliefs and motivation to comply on subjective norm of enrolling in a Bachelor of Accounting degree.

Based on TRA, student's intention to enroll in a Bachelor of Accounting degree is a function of two determinants: attitude and subjective norms. A student's intention is believed to reflect these two components.

H3: There is a significant relationship between attitude and subjective norms on intention to enroll in a Bachelor of Accounting degree.

The following hypotheses are to examine the external variables on students' behavioral beliefs, outcome evaluations, normative beliefs and motivation to

comply concerning their attitude and subjective norms toward enrolling in bachelor of accounting degree.

H4 till H7 examines whether there is a significant difference of behavioral beliefs, outcome evaluations, normative beliefs and motivation to comply between the different ethnic origins of the students towards enrolling in a Bachelor of Accounting degree.

H8 till H11 examines whether there is a significant difference of behavioral beliefs, outcome evaluations, normative beliefs and motivation to comply between the different genders of the students towards enrolling in a Bachelor of Accounting degree.

H 12 till H15 examines whether there is a significant difference of behavioral beliefs, outcome evaluations, normative beliefs and motivation to comply between the different current fields of study of the students towards enrolling in a Bachelor of Accounting degree.

H 16 till H19 examines whether there is a significant difference of behavioral beliefs, outcome evaluations, normative beliefs and motivation to comply between the different accounting knowledge of the students towards enrolling in a Bachelor of Accounting degree.

METHODOLOGY

Research Design

An empirical study was conducted to draw out responses from students enrolled in different courses. These courses will then enable them to further their studies in the field of accounting. The use of students as subjects is justified in this research as their intention to enroll in accounting degree is used as the dependent variable.

The questionnaire was developed by following the guidelines set by Ajzen and Fishbein (1980). The 7 point anchored Likert scale was used in the questionnaire. The scale ranges from Strongly Disagree, Quite Disagree, Slightly Disagree, Neutral, Slightly Agree, Quite Agree and Strongly Agree. The attitude and subjective norms towards intention were asked according to the proposed measurement format by Ajzen and Fishbein. Respondents were asked to provide their indication of their attitude towards enrolling in Bachelor of Accounting degree in terms of good, rewarding, pleasant, and wise.

For the subjective norm, respondents were asked about their perception of other people who are important to them. The perception is about what others think as to whether they should or should not enroll in Bachelor of Accounting degree. A part of beliefs concerning enrolling in accounting degree was based on previous study conducted by Trower, Willis and Dorset (1996). According to Ajzen and Fishbein, although a person may favorably evaluate a certain behavior, his evaluation of his own behavior may quite negative for a variety of reasons.

Referring to TRA the relationship of the attitude toward the intention can be shown by the following equation: Attitude=behavioral beliefs x outcome evaluations. The list of referents was partly derived from the previous study and some was designed specifically for this study. The referents were then linked to the normative beliefs and together with the motivation to comply. They form a function of the normative norm. The equation is as follows: Subjective norm = normative beliefs x motivation to comply. These two functions determine student's intention to enroll in a Bachelor of Accounting degree.

Sampling Design

The population of the study is students who are studying at public and private institutions of higher learning in Penang and Kedah. It is restricted only to those who were in the process of choosing a major field of study and they have a minimum requirement to further their studies in accounting degree. The public institutions involved are Politeknik (Penang), Kolej Matrikulasi (Penang), and Universiti Teknologi Mara (Kedah). As for the private institution are Inti International College (Penang) and Tunku Abdul Rahman (TAR) College (Penang). The sample size for this study was set at 250 respondents which composed of 50 respondents for each of the five institutions.

Operational Definitions

The variables used in the framework are defined as follows:

- a. Intention- student's intention to enroll in a Bachelor of Accounting degree.
- b. Attitude- student's attitude towards enrolling in bachelor of accounting degree. It is a function of behavioral beliefs and outcome evaluations.
- c. Subjective norms- student's perception that other important people desire the performance or nonperformance of enrolling in Bachelor of Accounting degree. It is a function of normative beliefs and motivation.
- d. Behavioral beliefs-student's beliefs that enrolling in a Bachelor of Accounting degree will lead to certain outcomes.

- e. Outcome evaluations-student's evaluation of the outcomes if he or she enrolls in a Bachelor of Accounting degree.
- f. Normative belief-beliefs that specific referents think he or she should or should not enroll in a Bachelor of Accounting degree.
- g. Motivation-motivation to comply with the specific referents who think he or she should or should not enroll in a Bachelor of Accounting degree.

Design of Questionnaire

The questionnaire was developed by following guidelines set by Ajzen and Fishbein with the combination of questions adapted from the study conducted by Trower, Willis and Dorsett (1996) and also self administered questions. The focus was to establish the relationship of external variables on attitude and subjective norm and the relationship of attitude and subjective norm on intention.

The questionnaire was prepared in two languages- English and Malay language. It was divided into ten parts: The first part gathers information on the students' intention to further his or her studies in general. The next seven parts cover intention, attitude, outcome evaluations, behavioral beliefs, normative belief, motivation to comply and subjective norm. Part 9 deals with demographic variables and the last part measures the respondent's knowledge of accounting principles.

The questionnaire was distributed to the respondents through their academic advisor and the completed questionnaire was personally collected from them.

RESULTS AND DISCUSSION

The returned rate of the questionnaire is very encouraging. Out of 250 questionnaires distributed, 173 were returned. Table 1 shows is the profile of the respondents.

Table 1
Demographic Profile of the Respondents

	Categories	Frequency	Percentage
Gender	Male	47	27.2
	Female	126	72.8
Race	Malay	85	49.1
	Chinese	75	43.4
	Indian	13	7.5

Age	18-20	110	63.6
	21-23	60	34.7
	23 and above	3	1.7
Current Institution	UiTM	10	5.8
	Politeknik	42	24.3
	Kolej Matrikulasi	52	30.1
	Others	22	39.9
Year of study	Year 1	72	41.6
	Year 2	37	21.4
	Year 3	42	24.3
	Others	22	12.7
Current field of study	Dip in Accounting	67	38.7
	Dip in Business	32	18.5
	Others	74	42.8
Accounting Knowledge	Excellent	41	23.7
	Moderate	81	46.8
	Poor	51	29.5

The Cronbach Alpha Test was used to determine the reliability of all data collected on independent variables. Three items (8,22 & 28) were dropped due to failure to meet the acceptable alpha value. Table 2 shows the cronbach alpha of the dimensions used in the study.

Table 2
Cronbach Alpha Values for Variable Grouping

<u>Variables</u>	<u>No of items</u>	<u>Cronbach Alpha</u>
Attitude	04	0.9097
Outcome Evaluations	07	0.8893
Behavioral Beliefs	07	0.9123
Normative Beliefs	04	0.7433
Motivation	05	0.9522

Data Analysis

Data was analysed using Pearson correlations, simple and multiple regression techniques, one way ANOVA and t-test. Pearson correlation was used to explain relationship between some of the variables in this study. The correlations which are significant at the 0.01 level are Intention-Attitude, Intention-Subjective Norms, Intention-Behavioral Beliefs, Intention-Normative Beliefs, Attitude-Motivation to Comply, Subjective Norms-Behavioral Beliefs, Subjective Norms-Normative Beliefs, Subjective Norms-Normative Beliefs, Subjective Norms-Motivation to

Comply, Outcome Evaluations-Behavioral Beliefs, Behavioral Beliefs-Normative Beliefs, Behavioral Beliefs-Motivation to Comply, Normative Beliefs. Motivation to comply, and Motivation to comply-Accounting knowledge. All of them are positively correlated to each other. The correlations which are significant at 0.05 level are Intention-Outcome Evaluation, Subjective Norms-Accounting Knowledge, and Normative Beliefs-Accounting Knowledge.

Behavioral and Outcome Evaluations on Attitude

Hypothesis H1 states that there is a significant relationship of behavioral beliefs and outcome evaluations on attitude towards enrolling in Bachelor of Accounting degree. From the simple regression analysis the behavioral beliefs and outcome evaluations are found to have a significant relationship on attitude toward enrolling in an accounting degree ($t=11.254$, $p<0.01$). The R square is 0.425. Thus the hypothesis is accepted.

This implies that when they have a positive belief of the outcomes of enrolling in an accounting degree, they will have a positive attitude towards it. The finding is consistent with findings of Trower, Willis and Dorset (1996). The implication is that to change students' intention, they should be exposed to information that will produce such changes in beliefs.

Normative Beliefs and Motivation to Comply on Subjective Norm

Hypothesis H2 states that there is a significant relationship between normative beliefs and motivation to comply on subjective norm enrolling in Bachelor of Accounting degree. It was found that the normative beliefs and motivation to comply have a significant relationship on the subjective norm toward enrolling in accounting degree ($t=16.144$, $p<0.01$). The R square value is 0.604. Thus the hypothesis is accepted.

This implies that the referent people who students always turn to for advice and guidance and the students' motivation to comply have a significant relationship on the intention to enroll in this field. The referent includes their parents, relatives, close friends, accounting lecturers and also non-accounting lecturers. These people should also be exposed to the related information since they could also influence the students' intention in choosing their field of study. This findings is consistent with previous finding of Cebula and Lopes (1982), Swanson and Tokar (1991) and Maple and Stage (1991).

Attitude, Subjective Norms on Intention

Hypothesis H3 states that there is a significant relationship between subjective norm and attitude on intention to enroll in Bachelor of Accounting degree. It was found that, attitude ($t= 11.458$, $p<0.01$) and subjective norms ($t=3.960$, $p<0.01$)

have a significant relationship on the intention to enroll in Bachelor of Accounting. The R square value is 0.594. Thus the hypothesis is accepted. This shows that the theory applied for the study is valid.

This implies that in order to encourage more students to choose accounting as their major field of study, it is important to influence both their own beliefs of the outcomes and their referents too. This is consistent with the finding of Becker and Gibson (1998) which found that attitude has a significant relationship on intention. They however found that subjective norms do not influence the intention to enroll in a Bachelor of Accounting programme. This study was conducted in the US and it could be that US students are more independent of the view of others.

Behavioral Beliefs, Outcome Evaluations, Normative Beliefs, and Motivation to Comply Between Students' of Different Ethnic Origins

One-way ANOVA was used to test H4 till H7. The results as shown in Table 4 show that there are significant differences between behavioral beliefs, outcome evaluations, normative beliefs, and motivation to comply amongst the different ethnic groups. Thus all the four hypotheses are accepted.

The fact that there is more Chinese accountants in the market compared to other races, may contribute to these findings. The results are also consistent with Hessian (2000) finding, which identified ethnic background as an influential role in determining the intention to choose a higher learning institution.

Table 4
Summary of Means on One-way Anova: Race vs Behavioral Beliefs, Outcome Evaluations, normative Beliefs and Motivation to Comply

		Sum of Squares	Df	Mean Square	F	Sig.
Behavioral Beliefs	Between Groups	23.577	2	11.789	13.521	0.000
	Within Groups	148.220	170	0.872		
	Total	171.797	172			
Outcome Evaluations	Between Groups	8.876	2	4.438	4.125	0.018
	Within Groups	182.913	170	1.076		
	Total	191.789	172			
Normative Beliefs	Between Groups	64.445	2	32.222	13.267	0.000
	Within Groups	412.902	170	2.429		
	Total	477.347	172			
Motivation to Comply	Between Groups	112.437	2	56.218	24.442	0.000
	Within Groups	391.016	170	2.3000		
	Total	503.452	172			

Behavioral Beliefs, Outcome Evaluations, Normative Beliefs, and Motivation to Comply Between Male and Female Students

A t-test was run to test Hypotheses H8 until H11. The results as shown in Table 5 were not significant. Thus all the hypotheses were rejected. Malaysian male and female students are not different in their behavioral beliefs, outcome evaluations, normative beliefs and motivation to comply. This is contradictory to the finding of Turner and Bowen (1999), who found that there is a gender gap in the choice of academic major which it is mainly influenced by differences in preferences, labor market expectations and gender-specific effects of college experience.

Table 5
Summary of Means on Independent t-Test: Gender vs Behavioral Beliefs, Outcome Evaluations, Normative Beliefs, and Motivation to Comply

Gender		Levene's Test for Equality of Variances		N	Mean	Std Deviation	Sig. t
		F	Sig.				
Behavioral Beliefs	Male	2.010	0.158	47	5.4498	1.1678	.578
	Female			126	5.5454	0.93278	.616
Outcome Evaluations	Male	1.043	0.309	47	6.0912	0.9971	.407
	Female			126	6.2415	1.0781	.391
Normative Beliefs	Male	1.847	0.176	47	4.8918	2.0604	.871
	Female			126	4.8452	1.5020	.888
Motivation to Comply	Male	0.457	0.500	47	4.4809	1.37081	.279
	Female			126	4.1635	1.7107	.280

Behavioral Beliefs, Outcome Evaluations, Normative Beliefs, and Motivation to Comply vs Students' Current Field of Study

A one way ANOVA test was used to test Hypotheses H12 until HIS. Table 6 shows that all results are significant. Behavioral beliefs, outcome evaluations and normative beliefs are significant at the 5% level of significance but motivation to comply is significant at the 10% level.

These findings are consistent with the statements of Accounting Education Change Commission (AECC). Students, who take up accounting as a field of study, will intent to further their studies in accounting,

Table 6
Summary of Means on One-Way ANOVA:
Current Field of Study vs Behavioral Beliefs,
Outcome Evaluations, Normative Beliefs and
Motivation to Comply

		Sum of Squares	Df	Mean Square	F	Sig.
Behavioral Beliefs	Between Groups	12.264	2			
	Within Groups	159.534	170	6.132	6.534	0.002
Total		171.797	172	0.938		
Outcome Evaluations	Between Groups	10.101	2			
	Within Groups	181.688	170	5.051	4.726	0.010
Total		191.789	172	1.069		
Normative Beliefs	Between Groups	19.043	2			
	Within Groups	458.304	170	9.521	3.532	0.031
Total		477.347	172	2.696		
Motivation to Comply	Between Groups	13.487	2			
	Within Groups	489.965	170	6.744	2.340	0.099
Total		503.452	172	2.882		

Behavioral Beliefs, Outcome Evaluations, Normative Beliefs, and Motivation to Comply vs Students' Accounting Knowledge

One-Way ANOVA was used to test Hypotheses H16 until H19. Again, all results as shown in Table 7 are significant. Behavioral beliefs, normative beliefs and motivation to comply are significant at 5% level of significance but outcome evaluations are significant at the 10% level.

This shows that to have more students enroll in accounting field of study, student should be prepared with adequate basic knowledge of accounting, which will make them more confident to continue in this area. The result from this study is similar to Chiou (2002) who found that attitude, subjective norms and perceived behavioral control differs amongst consumers having different levels of product knowledge.

Table 7
Summary of Means on One-Way ANOVA: Accounting Knowledge vs Behavioral Beliefs, Outcome Evaluations, Normative Beliefs, and Motivation to Comply

		Sum of Squares	Df	Mean Square	F	Sig.
Behavioral Beliefs	Between Groups	8.496	2			
	Within Groups	163.301	170	4.248	4.422	0.013
	Total	171.797	172	0.961		
Outcome Evaluations	Between Groups	6.138	2			
	Within Groups	185.652	170	3.069	2.810	0.063
	Total	191.789	172	1.092		
Normative Beliefs	Between Groups	26.336	2			
	Within Groups	451.011	170	13.168	4.963	0.008
	Total	477.347	172	2.653		
Motivation to Comply	Between Groups	42.544	2			
	Within Groups	460.909	170	21.272	7.846	0.001
	Total	503.452	172	2.711		

Discussion and Implication of Findings

Major findings of the study will be discussed. It was found that student's attitude toward enrolling in Bachelor of Accounting degree is influenced by their behavioral beliefs and outcome evaluations. When they have a positive belief of the outcomes of enrolling in accounting degree, they have a positive attitude toward it. Thus, it makes their positive intention to enroll in this field. The implication of this is that to change students' intention or to get more students to enroll in accounting degree, they must be exposed to information that will produce such changes in their beliefs.

All of the behavioral beliefs and outcome evaluations involve their perceptions of the career provided for them in accounting profession. Given the specific results in this study, students need more information concerning all of the variables listed as behavioral beliefs. In order to have more students to enroll in accounting degree, it is suggested that more activities are conducted to explain to students about the career opportunities of this profession before they start enrolling in their first degree program or while they are at a point of choosing a major field of study. With the early explanation, it is hoped that the interest in accounting can be developed, which will lead to their intention to enroll in this field of study. All IPTA and IPTS should plan their career campaign before the enrollment process and not after the graduation since a lot of students gather all the information needed before they first arrive on campus. The efforts should not be limited only to their institution, but also

to others such as secondary schools. In order to influence university students who are at a point of choosing a major, the information could be disseminated to students through a number of outlets, such as brochures, departmental newsletters, lectures in introductory level accounting courses, advertisements in student newspapers, flyers on school bulletin boards, guest lecturers from the profession, and student reports on practical training.

Specifically, accounting educators must educate students about the career prospects for accounting majors and the types of jobs for which they would qualify. They also need to stress the fact that enrolling in accounting field of study will prepare them to become part of a dynamic and interesting field which requires a balance between their technical and general business skills. This finding also supports the result of most previous studies, which concluded that career prospects is one of the factors influencing students' intention to choose a major field of study.

Subjective norm, another determinant for intention, is also influenced by normative beliefs and motivation to comply. The referent people whom students always turn to and their motivation has a very significant influence on the intention to enroll in accounting degree. The referents include their parents, relatives, close friends, accounting lecturers, and also non-accounting lecturers. Since these people give a lot of influence on student's intention, they should be encouraged to involve in students' decision making, especially in choosing their major field of study. Career campaign efforts should not be limited to students only, but also to the mentioned referents. They should be informed of the various career opportunities in accounting profession so that they will advise the future undergraduates to enroll in accounting degree.

Attitude and subjective norms are found to have significant relationships on student's intention to enroll in Bachelor of Accounting degree. This result shows that the theory applied for the study is valid. The result is contradict to what have been found by Becker and Gibson (1998) who found that only attitude has a significant relationship on intention, while subjective norms do not have a significant relationship.

The result also shows that in order to encourage more students to choose accounting as their major field of study, it is important to influence both their own beliefs of the outcomes and their referents too. As mentioned earlier, more efforts should be made before the enrollment process in order to influence more students to enroll in an accounting degree and the referent people who students always turn to for their motivation, should also be more inspiring by showing more concern to their study life. More involvement should exist between parents and their children, lecturers

and their students, relatives and students, and among friends in order to persuade the students to choose accounting as their major.

Race or ethnic origins were found a significant influence on behavioral beliefs, outcome evaluations, normative beliefs, and motivation to comply concerning attitude and subjective norm toward the intention of enrolling in accounting degree. Generally, there are more Chinese accountants in Malaysia than other races. This may contribute to the finding. If the government is concern about the imbalance of the race proportion in accounting profession, it should plan strategic actions in order to attract more Malay and Indian students to enroll in this field. One way that might be possible is by having an agreement between students and their scholars. The agreement should state that the students will only enroll in accounting field of study when they decide to accept the scholarship offered to them.

Gender was found to be not significant does not show a significant difference in behavioral beliefs, outcome evaluations, normative beliefs, and motivation to comply concerning attitude and subjective norms toward the intention to enroll in accounting degree. This is quite contrast from what have been found by Turner and Bowen (1999), which stated that there is a gender gap in choice of academic major which it is mainly influenced by differences in preferences, labor market expectations, and gender-specific effects of college experience. Malaysian male and female students seem not to have a difference of their behavioral beliefs, outcome evaluations, normative beliefs, and motivation to comply concerning their attitude and subjective norm toward enrolling in Bachelor of Accounting degree. It is hoped that this continues as they enter the profession because generally, when it comes to the profession, male outnumbers female accountants. Since accounting career consumes a lot of time, many female accounting graduates give it up. More flexible working hours should be proposed so that more female accountants can fill the gap between the supply and demand for accountants in Malaysia.

Consistent with the statements of the Accounting Education Change Commission (AECC), this study shows a result of significant difference in behavioral beliefs, outcome evaluations, and normative beliefs among the students' current field of study. Students who are currently enrolled in Diploma in Accounting or any program related to accounting field are believed to be more exposed to the accounting profession, and this in turn will influence their intention to further their studies in accounting. However, there is no significant difference of motivation to comply in students' current field of study. The result implies that there is not enough motivation from the referent people who involve in students' current field of study. Also, the result implies that the educators, especially accounting educators are not interested in motivating students to choose accounting as their major or career. It is suggested that while they teach, they should inform their students about

the prospective career in accounting. It is also hoped that this will enhance students' perceptions of accounting profession, which in turn will influence their intention to enroll in this field of study.

Accounting knowledge possessed by students has a very significant difference of students' motivation to comply, behavioral, and normative beliefs, but not of their outcome evaluations concerning their attitude and subjective norms toward enrolling in accounting degree. This is almost similar with the finding of Chiou (2000) who investigated the influence of attitude, subjective norms, and perceived behavioral control toward the act of consumer choice when they have different levels of product knowledge. In order to have more students to enroll in accounting field of study, students should be provided with adequate basic knowledge of accounting, which will make them more confident to continue in this area. One of the ways to give a good knowledge to them is by providing a quality accounting education. The Ministry of Education should put more emphasis on the quality of accounting education delivered to students and observations should be done more often especially on IPTS.

It is important to note that in interpreting the results of this study, only respondents from five institutions of higher learning are involved. It would be more interesting to compare results of other institutions from other states too. The lack of related research concerning Malaysian society also limits the guidelines for this study. The availability of previous local published research could have made this research better under the Malaysian context of study. The outdated data provided by the Ministry of Education also made the figures presented in this study as only estimated.

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